

ABSTRACT OF THE DISCLOSURE

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Sheets held by a sheet transfer mechanism are supplied from a supply unit to an aligning unit, and aligned with each other by the aligning unit. Thereafter, corners of the sheets are cut off by first and second cutting units, and then the sheets are vertically inverted by an inverting unit. Then, the sheets are turned into a given direction by a turning unit, and supplied to a discharge unit, from which the sheets are discharged.

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